

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2006  
(IN THOUSANDS)

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Taxes				
Property taxes	\$ 239,170	\$ 239,170	\$ 239,421	\$ 251
Retail sales and use taxes	91,386	91,386	96,467	5,081
Business and other taxes	7,928	7,928	12,124	4,196
Penalties and interest - delinquent taxes	13,425	13,425	15,322	1,897
Licenses and permits	7,546	7,546	6,770	(776)
Intergovernmental revenues	74,783	77,977	83,148	5,171
Charges for services	74,603	97,521	101,952	4,431
Fines and forfeits	7,255	7,260	7,809	549
Interest earnings	22,886	22,886	22,071	(815)
Miscellaneous revenues	12,930	12,934	12,244	(690)
Sale of capital assets	10	10	75	65
Transfers in	14,813	20,223	26,219	5,996
Total revenues	566,735	598,266	623,622	25,356
EXPENDITURES				
Current				
General government services	96,832	99,705	94,118	5,587
Law, safety and justice	393,547	402,522	397,606	4,916
Physical environment	3,843	3,794	3,812	(18)
Economic environment	17,515	23,103	20,646	2,457
Mental and physical health	22,821	23,439	22,881	558
Debt service				
Principal	34	34	-	34
Interest and other debt service costs	3	3	-	3
Capital outlay	1,810	2,756	2,934	(178)
Transfers out	75,838	99,140	94,518	4,622
Total expenditures	612,243	654,496	636,515	17,981
Deficiency of revenues under expenditures (budgetary basis)	\$ (45,508)	\$ (56,230)	(12,893)	\$ 43,337
Adjustment from budgetary basis to GAAP basis			12,666 <sup>(a)</sup>	
Net change in fund balance			(227)	
Fund balance – January 1, 2006			143,991	
Fund balance – December 31, 2006			\$ 143,764	
(a) Elements of adjustment from budgetary basis to GAAP basis:				
Adjustments to revenues				
Recognition of unrealized gains on investments on a GAAP basis			\$ 1,120	
Reclassification of donations from a fiduciary fund, revenue on a GAAP basis			53	
Budgeted intrafund transfers in, eliminated on a GAAP basis			(25,983)	
Adjustments to expenditures				
Encumbrances, not included in GAAP basis expenditures			11,193	
Budgeted transfers out reported as a reduction of advance on a GAAP basis			300	
Budgeted intrafund transfers out, eliminated on a GAAP basis			25,983	
Adjustment from budgetary basis to GAAP basis			\$ 12,666	

The notes to the financial statements are an integral part of this statement.